

EXHIBIT B

Expert Report by Professor Charles Tiefer

U.S. ex rel. Howard v. Caddell-Yates, JV, et al.

A. Witness Qualifications and Publications

I am a Professor of Law in the areas of Contracts, Government Contracts, and Legislation at the University of Baltimore School of Law, and have taught Government Contract law since 1996. I am the author of *Government Contracting Law in the 2000s* (Carolina Academic Press 2012)(with William S. Shook), a leading casebook. In 2008, I was appointed a Commissioner, on the Commission on Wartime Contracting in Iraq and Afghanistan (2008-2011), a federal commission created by Congress. This included personal missions by me to Iraq and Afghanistan, and, my participation in 25 televised hearings, and my having extensive experience with different types of defense government contracts. As Commissioner, most of my time and effort, personal missions, hearing participation, and other experience with different types of contracts was with defense contracts, just as the contract in this case is a defense contract.

I have been an expert in a number of federal civil cases, including one in recent years as an expert on behalf of the Department of Justice. In federal criminal cases, I testified as an expert for the defendant in, first, a criminal sentencing in the District of Oregon in 2014 and, then, a criminal case in the Northern District of Georgia in 2015, both relating to government contracting fraud. As to small business contracting, I have worked with the American Small Business League, headed by Lloyd Chapman. Other publications by me are listed on my faculty webpage at the University of Baltimore

In connection with this report, I reviewed the following documents:

1. Proposed Second Amended Complaint
2. Exhibits 1-61 to Proposed Second Amended Complaint
3. 2/29/2016 Order Denying Motion to Dismiss
4. Caddell-Yates Request for progress payment
5. 7/24/2009 Email from Clint Bledsoc to Tom Newton
6. Marie Breslow indictment
7. 2009-2016 ISRs
8. 9/14/2009 email from Clint Bledsoc to Lisa Stokes
9. NAVFAC letter re: liquidated damages
10. U.S. ex rel Tran opinion
11. U.S. ex rel Reava King opinion
12. Small Business Subcontracting Plan
13. 7/24/2009 Myra Johnson email re: voided contract
14. 8/31/2010 email from Cindy Shepherd with attachment re: certified payroll
15. 1/17/2013 DCIS interview of Mark Smith
16. JJ Kirlin's revised subcontract utilizing minority participation
17. 6/5/2009 email chain between Clint Bledsoe and Dick Fitzgibbons re: Wallace Creek
Small Business
18. Caddell Yates subcontract to Bailey
19. Bailey Subcontract to Kirlin
20. Caddell Yates Subcontract to MPi
21. MPi subcontract to Baker Roofing
22. First Construction draft contract
23. 1/14/2014 DCIS Interview of Rickey Howard
24. 4/6/2017 Deposition of Cleetus McHenry
25. Deposition exhibits #1-66
26. SBLO Handbook

In addition, I have reviewed and considered numerous pertinent federal regulations in connection with the case and my opinions, which I have not separately listed here.